

REFERENCE TITLE: enabling local taxes; supermajority vote

State of Arizona
Senate
Forty-seventh Legislature
Second Regular Session
2006

SCR 1022

Introduced by
Senators Martin: Burns, Gould, Johnson

A CONCURRENT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA; AMENDING ARTICLE IX,
CONSTITUTION OF ARIZONA, BY ADDING SECTION 24; RELATING TO PUBLIC TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it resolved by the Senate of the State of Arizona, the House of
2 Representatives concurring:

1. Article IX, Constitution of Arizona, is proposed to be amended by adding section 24 as follows if approved by the voters and on proclamation of the Governor:

24. Vote required to enable local government revenue increases

SECTION 24. A. A LEGISLATIVE ACT THAT AUTHORIZES A COUNTY, CITY, TOWN, SCHOOL DISTRICT OR SPECIAL TAXING DISTRICT OR AUTHORITY TO LEVY A TAX OR INCREASE TAX REVENUES IS EFFECTIVE ONLY ON THE AFFIRMATIVE VOTE OF AT LEAST TWO-THIRDS OF THE MEMBERS OF EACH HOUSE OF THE LEGISLATURE. IF THE LEGISLATIVE ACT RECEIVES SUCH AN AFFIRMATIVE VOTE, IT BECOMES EFFECTIVE IMMEDIATELY ON THE SIGNATURE OF THE GOVERNOR AS PROVIDED BY ARTICLE IV, PART 1, SECTION 1. IF THE GOVERNOR VETOES THE MEASURE, IT SHALL NOT BECOME EFFECTIVE UNLESS IT IS APPROVED BY AN AFFIRMATIVE VOTE OF AT LEAST THREE-FOURTHS OF THE MEMBERS OF EACH HOUSE OF THE LEGISLATURE.

B. THE REQUIREMENTS OF THIS SECTION APPLY TO ANY LEGISLATIVE ACT THAT:

1. AUTHORIZES OR REQUIRES A COUNTY, CITY, TOWN, SCHOOL DISTRICT OR SPECIAL TAXING DISTRICT OR AUTHORITY TO:

(a) IMPOSE ANY NEW TAX.

(b) INCREASE AN EXISTING TAX RATE OR RATES.

(c) REDUCE OR ELIMINATE AN EXISTING TAX DEDUCTION, EXCLUSION, CREDIT OR OTHER TAX EXEMPTION FEATURE IN TING TAX LIABILITY.

2. AUTHORIZES OR REQUIRES THE ESTABLISHMENT OF A SPECIAL TAXING DISTRICT OR AUTHORITY HAVING THE POWER TO IMPOSE A TAX OR ASSESSMENT OR COLLECT TAX REVENUES.

3. PRODUCES ANY COMBINATION OF THE ELEMENTS DESCRIBED IN PARAGRAPHS 1 AND 2.

C. THE REQUIREMENTS OF THIS SECTION APPLY REGARDLESS OF WHETHER THE LEGISLATIVE ACT REQUIRES AN ELECTION BY THE QUALIFIED ELECTORS TO AUTHORIZE THE ELEMENTS DESCRIBED IN SUBSECTION B OF THIS SECTION.

D. EACH LEGISLATIVE ACT TO WHICH THIS SECTION APPLIES SHALL INCLUDE A SEPARATE PROVISION DESCRIBING THE REQUIREMENTS FOR ENACTMENT PRESCRIBED BY THIS SECTION.

2. The Secretary of State shall submit this proposition to the voters at the next general election as provided by article XXI, Constitution of Arizona.